Citi $685.92

gas bills 99.76
329.16
295 Insurance
Office

~~Discover $689.13~~

SCO $1287.25

Bill Chaplin 531-0747

187 Mill Road
North Hampton

Masonry Stone Wall
@ ENTRANCE

~~after lunch~~

John Peterson libertarian
all wetlands?
~~Knowles - has cut~~

Covenants 4048-1163

Conservation Easement 3709-0817

4848-2756
4262-2385
3488-2035

No tree cut area on subdivision plan

D 29550 ~~4048~~-
4848-2756 (2)
4048-1163 (5)
3709-0817 (7)

Print Summary

Powered by Vision Government So

MBLU :	012/ 037/ 001/ / /
Location:	187 MILL RD
Owner Name:	PETERSON JOHN C JR
Account Number:	012-037-001

Parcel Value

Item	Appraised Value	Assessed Value
Buildings	855,500	855,500
Xtra Bldg Features	3,500	3,500
Outbuildings	12,700	12,700
Land	218,300	218,300
Total:	**1,090,000**	**1,090,000**

Owner of Record

PETERSON JOHN C JR

Ownership History

Owner Name	Book/Page	Sale Date
PETERSON JOHN C JR	4848/2756	10/2/2007
RIGGS JAMES E & ANN K	4262/2385	4/2/2004
LORD J MERRILL & SHELLEY G	3579/2148	5/9/2001

Land Line Valuation

Size	Zone	Appraised Value	Assessed Value
4.46 AC	R2	218,300	218,300

Construction Detail

Building # 1

STYLE Modern/Contemp
Roof Structure: Gable/Hip
Interior Flr 1 Hardwood
Heat Type: Radiant Water
Total Bthrms: 4

Stories: 2 Stories
Roof Cover Asph/F Gls/Cmp
Interior Flr 2 Ceram Clay Til
AC Type: Central
Total Half Baths: 1

Exterior Wall 1 Wood Shingl
Interior Wall 1 Drywall/Sheet
Heat Fuel Oil
Total Bedrooms: 04

Building Valuation

Living Area: 3,559 square feet
Building Value: 855,500

Year Built: 2006

Depreciation: 7%

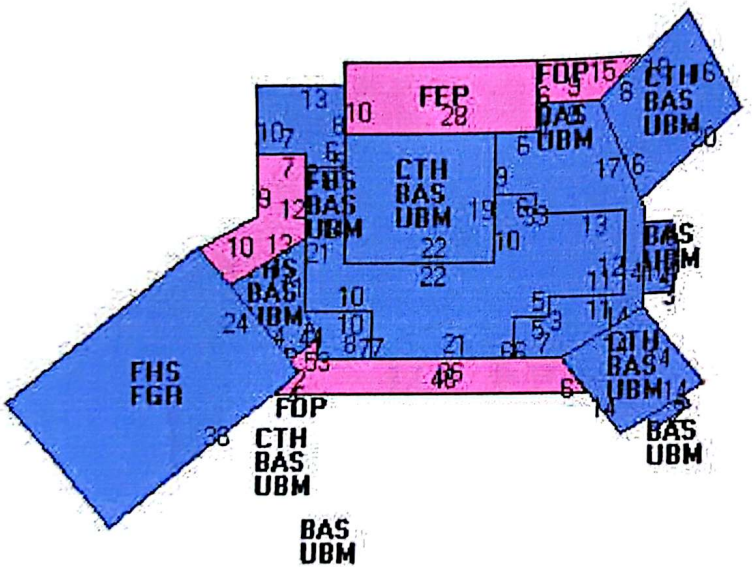
Extra Features

Code	Description	Units	Appraised Value
FPL3	2 STORY CHIM	1 UNITS	3500

Outbuildings

Code	Description	Units	Appraised Value
PAT1	PATIO-AVG	352 S.F.	2200
FGR1	GARAGE-AVE	364 S.F.	8700
WDK	WOOD DECK	104 S.F.	1800

Building Sketch



Subarea Summary

Code	Description	Gross Area	Living Area
BAS	First Floor	2376	2376
CTH	Cathedral Ceiling	1045	0
FEP	Porch, Enclosed, Finished	280	0
FGR	Garage,Framed	864	0
FHS	Half Story, Finished	978	489
FOP	Porch, Open	288	0
FUS	Upper Story, Finished	694	694
UBM	Basement, Unfinished	2376	0
WDK	Deck, Wood	150	0

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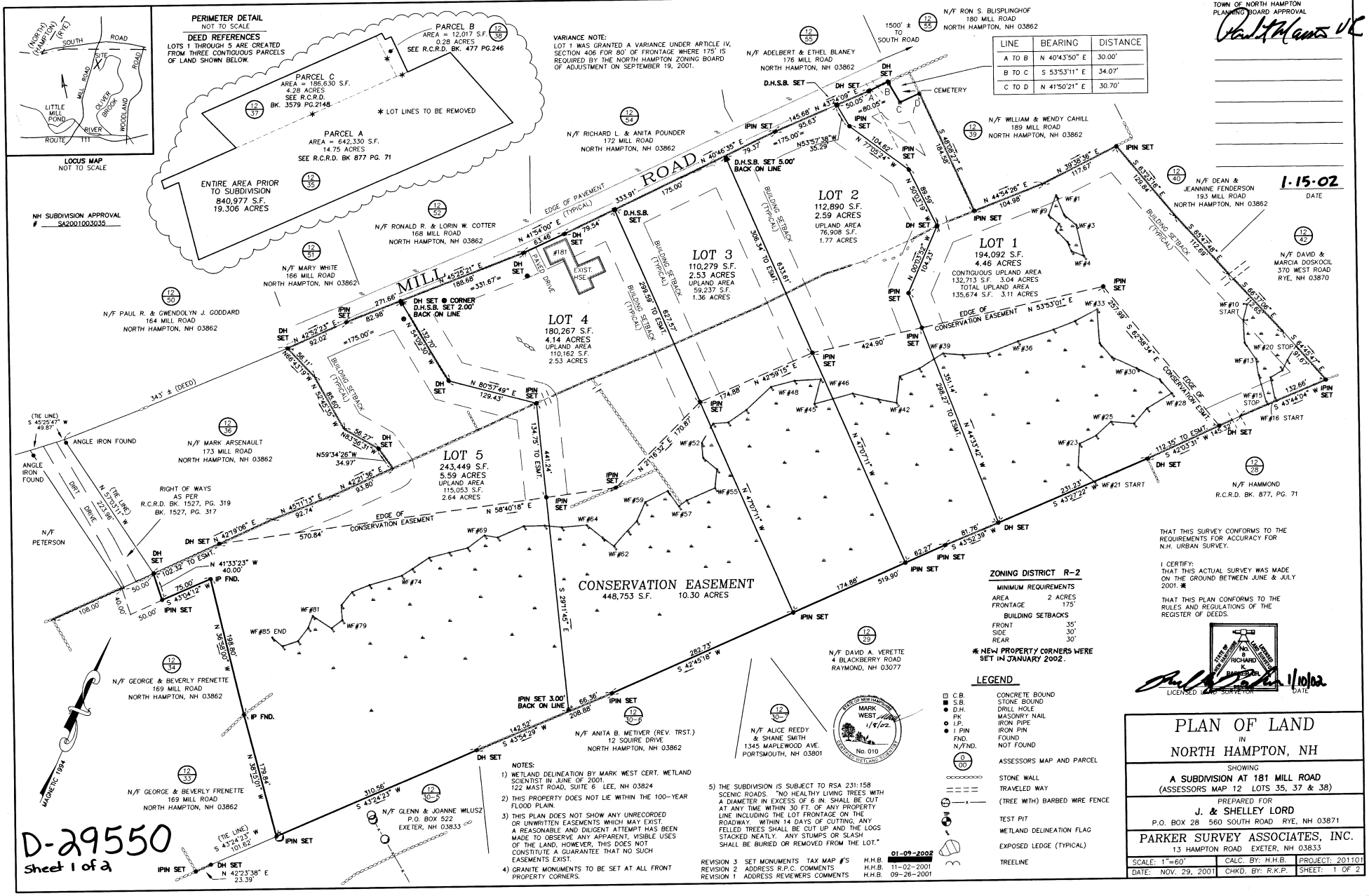
PERIMETER DETAIL
NOT TO SCALE
DEED REFERENCES
LOTS 1 THROUGH 5 ARE CREATED FROM THREE CONTIGUOUS PARCELS OF LAND SHOWN BELOW.
PARCEL B
AREA = 12,017 S.F.
0.28 ACRES
SEE R.C.R.D. BK. 477 PG.246
PARCEL C
AREA = 186,630 S.F.
4.28 ACRES
SEE R.C.R.D. BK. 3579 PG.2148
* LOT LINES TO BE REMOVED
PARCEL A
AREA = 642,330 S.F.
14.75 ACRES
SEE R.C.R.D. BK 877 PG. 71
ENTIRE AREA PRIOR TO SUBDIVISION
840,977 S.F.
19.306 ACRES
LOCUS MAP
NOT TO SCALE
NH SUBDIVISION APPROVAL
SA2001003035
VARIANCE NOTE:
LOT 1 WAS GRANTED A VARIANCE UNDER ARTICLE IV, SECTION 406 FOR 80' OF FRONTAGE WHERE 175' IS REQUIRED BY THE NORTH HAMPTON ZONING BOARD OF ADJUSTMENT ON SEPTEMBER 19, 2001.
TOWN OF NORTH HAMPTON
PLANNING BOARD APPROVAL
1-15-02
DATE
LOT 1
194,092 S.F.
4.46 ACRES
CONTIGUOUS UPLAND AREA
132,713 S.F. 3.04 ACRES
TOTAL UPLAND AREA
135,674 S.F. 3.11 ACRES
LOT 2
112,890 S.F.
2.59 ACRES
UPLAND AREA
76,908 S.F.
1.77 ACRES
LOT 3
110,279 S.F.
2.53 ACRES
UPLAND AREA
59,237 S.F.
1.36 ACRES
LOT 4
180,267 S.F.
4.14 ACRES
UPLAND AREA
110,162 S.F.
2.53 ACRES
LOT 5
243,449 S.F.
5.59 ACRES
UPLAND AREA
115,053 S.F.
2.64 ACRES
CONSERVATION EASEMENT
448,753 S.F. 10.30 ACRES
MILL ROAD
EDGE OF PAVEMENT (TYPICAL)
BUILDING SETBACK (TYPICAL)
EDGE OF CONSERVATION EASEMENT
N/F RON S. BLISPLINGHOF
180 MILL ROAD
NORTH HAMPTON, NH 03862
N/F ADELBERT & ETHEL BLANEY
176 MILL ROAD
NORTH HAMPTON, NH 03862
N/F RICHARD L. & ANITA POUNDER
172 MILL ROAD
NORTH HAMPTON, NH 03862
N/F RONALD R. & LORIN W. COTTER
168 MILL ROAD
NORTH HAMPTON, NH 03862
N/F MARY WHITE
166 MILL ROAD
NORTH HAMPTON, NH 03862
N/F PAUL R. & GWENDOLYN J. GODDARD
164 MILL ROAD
NORTH HAMPTON, NH 03862
N/F MARK ARSENAULT
173 MILL ROAD
NORTH HAMPTON, NH 03862
N/F PETERSON
N/F GEORGE & BEVERLY FRENETTE
169 MILL ROAD
NORTH HAMPTON, NH 03862
N/F GLENN & JOANNE WILUSZ
P.O. BOX 522
EXETER, NH 03833
N/F ANITA B. METIVER (REV. TRST.)
12 SQUIRE DRIVE
NORTH HAMPTON, NH 03862
N/F ALICE REEDY & SHANE SMITH
1345 MAPLEWOOD AVE.
PORTSMOUTH, NH 03801
N/F DAVID A. VERETTE
4 BLACKBERRY ROAD
RAYMOND, NH 03077
N/F WILLIAM & WENDY CAHILL
189 MILL ROAD
NORTH HAMPTON, NH 03862
N/F DEAN & JEANNINE FENDERSON
193 MILL ROAD
NORTH HAMPTON, NH 03862
N/F DAVID & MARCIA DOSKOCIL
370 WEST ROAD
RYE, NH 03870
N/F HAMMOND
R.C.R.D. BK. 877, PG. 71
LINE | BEARING | DISTANCE
A TO B | N 40°43'50" E | 30.00'
B TO C | S 53°53'11" E | 34.07'
C TO D | N 41°50'21" E | 30.70'
ZONING DISTRICT R-2
MINIMUM REQUIREMENTS
AREA 2 ACRES
FRONTAGE 175'
BUILDING SETBACKS
FRONT 35'
SIDE 30'
REAR 30'
* NEW PROPERTY CORNERS WERE SET IN JANUARY 2002.
LEGEND
C.B. CONCRETE BOUND
S.B. STONE BOUND
D.H. DRILL HOLE
PK MASONRY NAIL
I.P. IRON PIPE
I PIN IRON PIN
FND. FOUND
N/FND. NOT FOUND
ASSESSORS MAP AND PARCEL
STONE WALL
TRAVELED WAY
(TREE WITH) BARBED WIRE FENCE
TEST PIT
WETLAND DELINEATION FLAG
EXPOSED LEDGE (TYPICAL)
TREELINE
NOTES:
1) WETLAND DELINEATION BY MARK WEST CERT. WETLAND SCIENTIST IN JUNE OF 2001. 122 MAST ROAD, SUITE 6 LEE, NH 03824
2) THIS PROPERTY DOES NOT LIE WITHIN THE 100-YEAR FLOOD PLAIN.
3) THIS PLAN DOES NOT SHOW ANY UNRECORDED OR UNWRITTEN EASEMENTS WHICH MAY EXIST. A REASONABLE AND DILIGENT ATTEMPT HAS BEEN MADE TO OBSERVE ANY APPARENT, VISIBLE USES OF THE LAND, HOWEVER, THIS DOES NOT CONSTITUTE A GUARANTEE THAT NO SUCH EASEMENTS EXIST.
4) GRANITE MONUMENTS TO BE SET AT ALL FRONT PROPERTY CORNERS.
5) THE SUBDIVISION IS SUBJECT TO RSA 231:158 SCENIC ROADS. "NO HEALTHY LIVING TREES WITH A DIAMETER IN EXCESS OF 6 IN. SHALL BE CUT AT ANY TIME WITHIN 30 FT. OF ANY PROPERTY LINE INCLUDING THE LOT FRONTAGE ON THE ROADWAY. WITHIN 14 DAYS OF CUTTING, ANY FELLED TREES SHALL BE CUT UP AND THE LOGS STACKED NEATLY. ANY STUMPS OR SLASH SHALL BE BURIED OR REMOVED FROM THE LOT."
REVISION 3 SET MONUMENTS TAX MAP #'S H.H.B. 01-09-2002
REVISION 2 ADDRESS R.P.C. COMMENTS H.H.B. 11-02-2001
REVISION 1 ADDRESS REVIEWERS COMMENTS H.H.B. 09-26-2001
THAT THIS SURVEY CONFORMS TO THE REQUIREMENTS FOR ACCURACY FOR N.H. URBAN SURVEY.
I CERTIFY: THAT THIS ACTUAL SURVEY WAS MADE ON THE GROUND BETWEEN JUNE & JULY 2001. ※
THAT THIS PLAN CONFORMS TO THE RULES AND REGULATIONS OF THE REGISTER OF DEEDS.
RICHARD E. BAKER JR. No. 9 LICENSED LAND SURVEYOR
1/10/02
DATE
PLAN OF LAND
IN
NORTH HAMPTON, NH
SHOWING
A SUBDIVISION AT 181 MILL ROAD
(ASSESSORS MAP 12 LOTS 35, 37 & 38)
PREPARED FOR
J. & SHELLEY LORD
P.O. BOX 28 560 SOUTH ROAD RYE, NH 03871
PARKER SURVEY ASSOCIATES, INC.
13 HAMPTON ROAD EXETER, NH 03833
SCALE: 1"=60' CALC. BY: H.H.B. PROJECT: 201101
DATE: NOV. 29, 2001 CHKD. BY: R.K.P. SHEET: 1 OF 2
D-29550
Sheet 1 of 2

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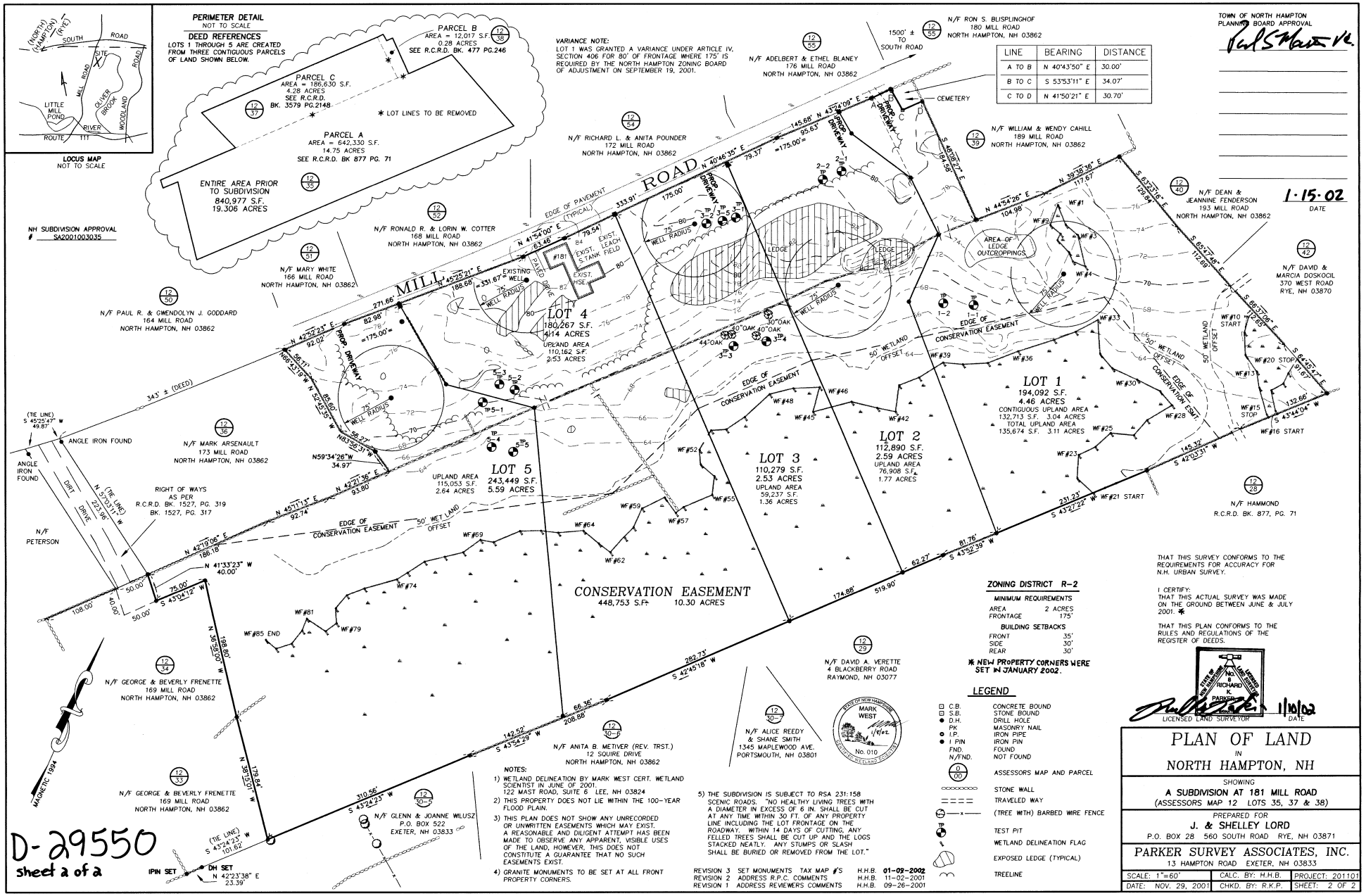

D-29550
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ROCKINGHAM COUNTY
REGISTRY OF DEEDS

REVISED RESTRICTIVE COVENANTS
THE LORDS' SUBDIVISION
(MILL ROAD, NORTH HAMPTON, NEW HAMPSHIRE)

These REVISED RESTRICTIVE COVENANTS revise those placed on the LORD SUBDIVISION dated December 5, 2002 and recorded in the Rockingham Registry of Deeds in Book 3904, Page 1418.

NOW COME J. MERRILL & SHELLEY G. LORD (hereinafter together with their successors and assigns, the "Lords"), owner of Lots 1, 2, and 3 in a subdivision shown on a plan entitled "A Subdivision at 181 Mill Road", prepared for J. & Shelley Lord, North Hampton, NH" prepared by Millennium Engineering, dated July 26, 2001,and recorded in the Rockingham County Registry of Deeds as plan D-29550, and hereby submits those lots in the subdivision to the following restrictive covenants, which covenants shall run with the land.

GENERAL PURPOSES

The Lords desire to create on said five (5) lots, as shown on the Plan ("Property") an environmentally oriented and ecologically conscious residential area. The Lords further desire to provide for the preservation of the ecological integrity and environmental quality of the Property and enhanced value in said Property by maintaining to the greatest extent possible the natural balance of the environment and, to this end, desires to subject the Property to the covenants and restrictions hereinafter set forth. Furthermore, the Lots are located on a portion of Mill Road which has been designated as a scenic road by the Town of North Hampton pursuant to NH RSA 231:157. Accordingly, the owners of all Lots must comply with the provisions of NH RSA 231:158.

APPLICABILITY

Each and every owner of the lots here-in-above made subject to these covenants, by accepting a deed for any of said lots, agrees for himself or herself, his or her heirs, executors, administrators, successors or assigns, to become subject to these Restrictive Covenants. The existing structures located on Lot 4 are not subject to these Covenants. Any addition to, or replacement of, said structures shall, however, be subject to these Covenants.

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USE OF LOTS

The lots in the subdivision shall be used only for single family residential purposes. Commercial or business use of any nature or kind shall not be permitted unless such use conforms fully with the Town of North Hampton zoning ordinance as a home occupation.

Further subdivision of the lots is expressly prohibited without the express written permission of – the North Hampton Planning Board.

STRUCTURES ON LOTS

Dwellings - Each Lot shall contain one (1) single family dwelling having a living area, finished or unfinished, of not less than 2,800 square feet not including attic, basement, garage, porches, or breezeways. If the house is less than 3,100 square feet total, the first floor minimum shall be 1,800 square feet of finished space.

Garages - Each single family dwelling shall have a private garage attached to the dwelling unit for not less than two cars nor more than four cars. The garage must be built at the time of construction of the dwelling. Plans shall show garages facing the side or rear yard whenever possible.

Fuel Storage - No fuel tanks or similar storage receptacles may be exposed to view and may be installed only within a screened area or buried under ground.

CONSTRUCTION

All construction shall be done using best practices to insure the environmental integrity of the Lots and surrounding land remains intact.

All blasting must be in accordance with current best practices to minimize impact to other properties. Blasting should be conducted to ensure that the (1) ground velocity of underground shock waves does not exceed 0.27 inches per second; (2) the maximum sound frequency does not exceed 117 decibels; and (3) no more than 40 holes, each containing no more than 100 pounds of explosive per blast are utilized. Before blasting, evidence of general liability insurance with a minimum limit of One Million Dollars ($1,000,000), including blanket blasting, collapse and underground damage must be filed with the Town of North Hampton.

APPROVAL PROCESS

No construction of any kind shall be commenced on any lot nor shall any exterior addition or change or alteration be made to any structure nor shall utility lines be erected or installed until the Lords have approved plans for the foregoing in writing. The plans must show the location on the lot of the dwelling, the garage, the driveway, landscaping and any proposed tree cutting. In addition, the plan shall indicate the finished floor elevation of the building(s), exterior color scheme, all facades and a detailed plan of the proposed lot grading to insure that the finished site blends attractively with the surroundings and provides for adequate storm water runoff in

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accordance with the approved subdivision plans. It shall be reasonable for the Lords to disapprove plans which in their opinion do not conform to a traditional New England architectural style with natural materials and unduly eliminates trees or other natural features.

In the event the Lords have not disapproved of any plans, specifications, or other materials within fifteen (15) days of receipt, the proposed plans shall have been deemed approved. In the event that no legal action is brought against the owner of any newly constructed residence, challenging compliance with these covenants within thirty (30) days of substantial completion of the exterior of any dwelling, outbuilding or addition, there shall be established a conclusive presumption that said dwelling, outbuilding or addition complies with these covenants.

MAINTENANCE

Attractive landscaping is an essential element of the maintenance of property values in the subdivision. Landscaping shall include, but not be limited to, front and side lawns, shrubs and plantings and a front walkway.

No weeds, underbrush or other unsightly vegetation shall be permitted to grow or remain upon any lot, and no refuse pile or unsightly objects shall be placed anywhere thereon. All lots and all portions of a lot and any improvements placed thereon shall at all times be maintained in a neat and attractive condition. Landscaping shall be maintained in a neat, attractive and orderly manner, including maintenance of grass, plants, plant beds, trees, turf, and proper irrigation.

FENCES

Fences may be placed no closer than three (3) feet from any lot line. No fence exceeding six (6) feet in height shall be permitted on any lot, except as part of an approved tennis court layout or swimming pool enclosure. However, under no circumstances shall silver or galvanized chain link fence be approved. No fence shall be constructed between the front plane of any house and the street unless approved by the Lords. All fences shall be constructed with finished side facing away from the dwelling.

NO VEHICLE STORAGE

No all terrain vehicles, off road vehicles or snow mobiles shall be used on the premises nor shall any such vehicles or any commercial vehicles, pleasure boats, motor homes, campers, trailers, powered or non-powered, be kept on the premises except out of sight of the roadway or stored in a garage or outbuilding conforming to these covenants. Unregistered or un-inspected automobiles or automobiles shall be stored in a garage or other enclosed structure.

ANIMALS

No farm animal or fowl shall be maintained on any lot. A reasonable number of household pets shall be allowed, but kennel's are prohibited. No pet shall create unreasonable noise or create a nuisance or annoyance to neighbors.

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TREES

No healthy living trees with a diameter in excess of six (6) inches shall be cut at any time within thirty (30) feet of any property line including the lot frontage on the roadway or cut within the any 'no tree cut area' shown on the Subdivision Plan. Pursuant to NH RSA 231:158, no woody plant which is located within the right of way of Mill Road which has a circumference of fifteen (15) inches or more at a point four (4) feet from the ground may be cut, damaged or removed without the prior approval of the Town of North Hampton Planning Board.

STONE WALLS

Stone walls located along Mill Road shall not be disturbed. Notwithstanding, however, the owner of Lot 3 shall be entitled to remove up to fifteen (15) linear feet of the stone wall in the location shown on the Plan to provide access to his Lot.

ADDITIONAL RESTRICTIONS

The following are prohibited:

a. Additions or outbuildings or appurtenances unless prior approval has been obtained;

CONSERVATION LAND

The Lords intend to dedicate portions of the Lots to the Town of North Hampton for conservation land. These Restrictive Covenants shall be read in conjunction with the limitations and restrictions contained in deed from the Lords conveying the "Conservation Land" as shown on said subdivision plan, to be recorded in the Rockingham County Registry of Deeds. In the event the provisions of any of these covenants and the restrictions are in conflict with any provisions in said deed, the provision which is more restrictive shall govern.

GENERAL PROVISIONS

All of the foregoing covenants, conditions, reservations and restrictions shall continue and remain in full force and effect at all times against the owner of any lot in such premises, regardless of how title was acquired for a period of twenty-five (25) years from the date of recording hereof, after which time said covenants will continue until the owners of four (4) of the Lots vote to terminate these covenants.

Invalidation of any one of these covenants by court order shall in no way effect any of the other provisions, which shall remain in full force and effect.

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Failure to specifically refer to and include or incorporate these covenants in deeds to any lot shall not in any manner affect the validity and effectiveness of these restrictions upon any lot made subject to them.

WITNESS the hands of J. Merrill & Shelley G. Lord this 4th day of June, 2003.

Witness

J. Merrill Lord

Witness

Shelley G. Lord

STATE OF NEW HAMPSHIRE
COUNTY OF ROCKINGHAM

On this the 4th day of June, 2003, before me, the undersigned officer, personally appeared J. Merrill Lord and Shelley G. Lord, known to me or satisfactorily proven to be the persons executing this document, and subscribed to the within instrument and acknowledged that they executed the same for the purposes therein contained.

Leigh K. deRochemont
Notary Public/~~Justice of the Peace~~
My Commission Expires:

LEIGH K. deROCHEMONT
Notary Public - New Hampshire
My Commission Expires April 2, 2008

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THIS IS A NON-CONTRACTUAL CONVEYANCE PURSUANT TO NEW HAMPSHIRE RSA 78-B:2 AND IS EXEMPT FROM THE NEW HAMPSHIRE REAL ESTATE TRANSFER TAX

004578
2002 JAN 16 AM 9:03
ROCKINGHAM COUNTY
REGISTRY OF DEEDS

CONSERVATION EASEMENT DEED

J. Merrill Lord and Shelley Lord, individuals residing at 560 South Road, Rye, New Hampshire (hereinafter jointly and severally referred to as "Grantor", which term, unless the context clearly indicates otherwise, includes the plural and Grantor's executors, administrators, legal representatives, devisees, heirs successors and assigns), for consideration paid, hereby grants in perpetuity, with warranty covenants, to the Town of North Hampton, a municipality situated in Rockingham County, State of New Hampshire, having a mailing address of P.O. Box 710, North Hampton, NH 03862, acting through and by its Conservation Commission (said Town being hereinafter referred to a "Grantee", which term, unless the context clearly indicates otherwise, includes Grantee's successors and assigns), the following described conservation easement (hereinafter referred to as the "Easement") on and with respect to the parcel or parcels of land, which are not homestead property, shown as Conservation Easement on a certain Subdivision Plan entitled A Subdivision at 181 Mill Road and recorded in the Rockingham County Registry of Deeds as Plan # D-29550, and more particularly described in Exhibit A attached and annexed hereto by reference (said parcel or parcels being hereinafter referred to as the "Property"), consisting of approximately 10.3 acres.

Section A: Purpose of Easement

1. The purpose of the Easement is to assure that the Property will be retained forever in its undeveloped condition by preventing any use of the Property inconsistent with its preservation as open space, thereby protecting the ecological environment, as promoted by the laws of the State of New Hampshire and as provided for in the United States Internal Revenue Code.

2. It is also the purpose of the Easement to preserve the Property for non-commercial, non-mechanized, passive outdoor recreation by, and/or the education of, the general public, through the auspices of the Grantee, also as promoted by

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the laws of the State of New Hampshire and as provided for in the United States Internal Revenue Code.

Section B: Description of Easements

1. The Property shall be maintained in perpetuity as open space without there being conducted thereon any industrial or commercial activities.

2. No structure, improvements, instrument, machinery or equipment (which terms shall be construed in their most general meanings) shall be stored, constructed, placed or introduced on the Property, except as constructed, placed or introduced by Grantee or its duly authorized agents in order to protect, preserve, or monitor the ecological condition of the Property. This provision shall not restrict (a) Grantor's erection or maintenance of fences on the Property, where necessary for safety or security, provided that no fences or other obstacles shall be erected or created which prevent or interfere with Grantee's exercise of any of its rights or duties under the Easement, or (b) Grantee's creation of hiking trails pursuant to and consistent with the purpose specified in Section A 2 hereof.

3. The Property shall not be subdivided.

4. There shall be no mining, quarrying or excavation on, or removal of rocks, minerals, gravel, sand, topsoil, timber, plants, wildlife or other matter, natural or artificial, from the Property, nor shall there be any drainage or divergence of surface water, nor any drilling or pumping of groundwater on the Property, except as conducted by Grantor in the fulfillment of its duties, or by Grantee in the exercise of its rights, under the Easement.

5. No soil, loam, peat, gravel, sand, rocks or other material, nor any refuse, trash or other offensive materials (such as vehicle bodies, parts or lubricants), whether or not environmentally hazardous, shall be placed, stored or buried on the Property.

Section C: Rights of Grantee

1. In addition to its rights specified in Section D hereof, Grantee shall, without prior notice to Grantor, have the right of access to the Property and all of its parts at any time and from time to time for such inspection as Grantee may deem necessary or appropriate in order to determine compliance with and enforce the terms of the Easement, to monitor the ecology of the Property and generally to exercise the rights and duties conferred on Grantee by the Easement. For this purpose, Grantee's access to the Property shall be via the dirt access drive located at 169 Mill Road, North Hampton, contained in the documents recorded in the

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Rockingham County Registry of Deeds at Book 1527, Page 319 and Book 1527, Page 317.

2. Grantee shall be under no obligation to maintain or to pay any taxes or assessments on the Property.

3. Grantee shall have the right to post the Property to prohibit or restrict hunting thereon.

4. Grantee shall have the right, under its auspices, to sponsor and allow passive recreational activities on the Property, as contemplated in Section A 2 hereof.

Section D: Breach of Easement

1. When a breach of the Easement comes to the attention of Grantee, it shall notify Grantor of such breach in writing, delivered by hand or certified mail, return receipt requested, to Grantor's address set forth above or as noticed to Grantee pursuant to Section F hereof. Such notice shall specify the nature of such breach, to the extent know to Grantee at the time, provided that the full nature and extent of the breach shall not be limited by the description thereof in such notice. Notwithstanding the foregoing, if Grantee, in its sole discretion, determines that circumstances require immediate action to prevent or mitigate significant damage to the conservation values of the Property, Grantee may pursue its remedies under this Section without prior notice to Grantor or without waiting for the period provided for cure to expire.

2. Grantor shall have thirty (30) days after receipt of a notice of breach to undertake those actions, including any restoration or remediation steps specified in the notice, which are reasonably calculated swiftly to cure the breach, and to notify Grantee in writing, by hand or certified mail, return receipt requested, of such curative actions and the time schedule for their implementation.

3. If Grantor, after receipt of a notice of breach, fails to undertake curative action as required under Section D 2 hereof, Grantee may, but shall have no obligation to, undertake any such action and/or obtain judicial enforcement of the terms of the Easement with respect to such breach, in which case Grantee shall have the right to recover from Grantor all expenses (including court costs and attorneys' fees) incurred by Grantee in taking such curative action and/or obtaining such judicial enforcement.

4. Nothing contained in the Easement shall be construed to entitle Grantee to bring any action against Grantor for any injury to or change in the Property resulting from causes beyond Grantor's control, including (but not limited to) unauthorized

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acts by third parties, vandalism, natural disasters such as fire, flood, storm or earth movement, or from any prudent action taken by Grantor under emergency conditions to prevent, abate or mitigate significant injury to the Property from such causes.

Section E: Burden and Benefit

1. The Easement shall run with the Property and shall be enforceable against the Grantor named above and all future owners and tenants of the Property in perpetuity. The benefits of the Easement shall not be appurtenant to any particular parcel of land but shall be in gross and assignable by Grantee to any public agency, within the State of New Hampshire having and performing governmental functions or to any private, non-profit organization, within or without said State, organized and existing to protect and preserve open land areas.

2. By accepting and recording the Easement, Grantee agrees, for itself, its successors and assigns, to be bound by and to observe and enforce the provisions hereof, all in furtherance of the conservation purposes for which the Easement is granted.

Section F: Transfer of Grantor's Interest

1. Failure of any instrument transferring Grantor's interest in the Property, including deeds, mortgages and leases, to reference the existence of and the recording book and page numbers for the Easement, shall not affect the validity of this Easement.

2. Grantor shall notify Grantee in writing, delivered by hand or certified mail, return receipt requested, within ten (10) business days after any transfer of title to the Property. Such notice shall include the name and mailing address of the transferee(s), and shall be accompanied by a copy of the deed or other instrument of transfer of the Property, incorporating this Easement by reference.

3. Grantor and Grantee explicitly agree that it is their express intent, forming a part of the consideration hereunder, that the provisions of the Easement, as set forth herein, are to last in perpetuity, and that to that end no purchase or transfer of the underlying fee interest in the Property by or to Grantee, or to any successor or assign of Grantee, shall be deemed to extinguish or eliminate the Easement, or any portion thereof, granted hereunder under the doctrine of "merger" or any other legal doctrine.

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IN WITNESS WHEREOF, J. Merrill and Shelley Lord, Grantor of the Easement, has signed this Conservation Easement Deed this 3 day of Jan., in the year 2002.

GRANTOR

Name: J. Merrill Lord

Name: Shelley Lord

STATE OF New Hampshire
COUNTY OF Rockingham

Personally appeared J. Merrill and Shelley Lord this 3rd day of Jan., in the year 2002, who acknowledged the foregoing to be their voluntary act and deed.

Before me,

Leigh K. deRochemont
~~Justice of the Peace~~/Notary Public
My commission expires:

LEIGH K. deROCHEMONT, Notary Public
My Commission Expires May 27, 2003

NOTARY PUBLIC LEIGH K. deROCHEMONT NEW HAMPSHIRE

Acceptance by Grantee

The above Conservation Easement is hereby accepted by the Town of North Hampton, New Hampshire, acting by and through its duly authorized representative(s) whose name(s), title(s), and signature(s) are set forth below.

The Town of North Hampton NH

By: _____
Lloyd D. Sullivan
[Print Name]
Its Selectman
1-15-02
Date

By: _____
JENNIFER H. LONDMAN
[Print Name]
Its Selectman
1-15-02
Date

Printed from Internet for on 5/5/2014

STATE OF NEW HAMPSHIRE
COUNTY OF ROCKINGHAM

Personally appeared Lloyd D. Sullivan and Jenifer H. Landman, of the Town of North Hampton, NH, Board of Selectmen, this 15 day of January in the year 2002, who acknowledged they executed the foregoing on behalf of the Town of North Hampton.

Before me,

Janet L. Facella

~~Justice of the Peace~~/Notary Public
My commission expires:

JANET L. FACELLA, Notary Public
My Commission Expires January 24, 2006

JANET L. FACELLA NOTARY PUBLIC NEW HAMPSHIRE

Printed from Internet for on 5/5/2014

EXHIBIT A

DESCRIPTION of CONSERVATION EASEMENT
LOCATED IN NORTH HAMPTON, NH

Beginning at the Southwesterly corner, running 102.32 feet N 42°19'08" E to a drill hole in the stone wall, thence turning and running 570.84 feet N 58°40'18" E to an iron pin, thence turning and running 170.87 feet N 21°16'32" E to an iron pin located on the property line, thence turning and running 174.88 feet N 42°59'15" E to an iron pin located on the property line, thence turning and running 424.90 feet N 53°53'01" E to an iron pin, thence turning and running 257.99 feet S 62°58'34" E to a drill hole in the stone wall, thence turning and running 112.35 feet S 42°03'31" W to a drill hole in the stone wall, thence running 231.23 feet S 43°27'22" W to a drill hole in the stone wall, then running 81.70 feet S 43°52'9" W to an iron pin, thence running 519.90 feet S 42°45'18" to an iron pin, thence running 206.88 feet S 43°54'29" W to a drill hole in the stone wall, thence running 310.56 feet S 43°24'23" W to an iron pin, thence turning and running 179.84 feet N 38°15'01" W to an iron pin, thence running 198.80 feet N 36°58'00" W to an iron pin, thence turning and running 75.00 feet S 43°04'12" W to an iron pin, thence turning and running 40.00 feet N 41°33'23" W to the point of origin, containing 10.30 acres more or less, and including a right of access as recorded in the Rockingham County Registry of Deeds, Book 1527, Page 319 & Book 1527, Page 317.

T.o.w. = 80.0

slab @ 72.5

Footing @ 71.5

SEPTIC TANK

51.1'

45.8'

83.4'

TP#2

45'

9.5'

30.8'

64.7'

38.2'

TBM #2
HUB SET
ELEV.=67.76'

TBM #1
HUB SET
ELEV.=63.63'

SEPTIC
SYSTEM TIES

IPIN SET

N 39°38'36" E
117.67'

S 63°23'16" E
129.84'

LEDGE OUTCROP AREA

50' WETLAND OFFSET

WF#1

WF#2

WF#3

WF#7

WF#6

WF#5

WF#4

Garage Slab @ 79.0

BUILDING SETBACK (TYPICAL)

T.o.w. 80.0

T.o.w. Garage 79.0

PROPOSED DRIVEWAY

PROPOSED
4 BEDROOM DWELLING
WALKOUT BASEMENT
ELEV.=72.7'

w/o 72.5

10'

SEPTIC TANK

S 65°47'48" E
112.69'

TP#1

TBM #3
HUB SET
ELEV.=68.00'

IPIN SET

N 53°53'01" E
264.62'

75' WETLAND OFFSET

EDGE OF CONSERVATION ESMT.

47'

TP#2

45'

9.5'

70.8

TBM #2
HUB SET
ELEV.=67.76'

S 66°37'06" E
112.85'

WF#10 START

WF#11

WF#33

WF#34

WF#35

WF#31

WF#30

WF#29

WF#28

WF#27

WF#26

S 62°58'34" E
257.99'

TBM #1
HUB SET
ELEV.=63.63'

75' WETLAND OFFSET

50' WETLAND OFFSET

WF#11

WF#13

WF#19

WF#18

WF#14

WF#17

WF#20 STOP

S 64°45'47" E
91.67'

IPIN SET

WF#16

WF#15 STOP

S 43°44'04" W
132.66'

S 42°03'31" W
32.97'

DH SET

112.35' TO ESMT.

DH SET

NEW HAMPSHIRE
Designer
of
Subsurface Disposal
Systems
***
Norman H. Brown
No. 953
Department of Environmental Services

4/14/04

GRAPHIC SCALE

20 0 10 20 40 80

(IN FEET)
1 INCH = 20'

PERIMETER
NOT TO SCALE

PROPOSED DRIVEWAY

PROPOSED DWELLING

ENVIRO SEPTIC

SEPTIC SYSTEM PLAN
MILL ROAD
NORTH HAMPTON, NH 03862
SUBDIVISION APPROVAL #SA2001003035

REFERENCE DEEDS RCRD BK: 3579 PG: 2148 & BK. 877 PG. 71

TAX MAP 12 LOT 37-1

SCALE: 1"= 20'

OWNER: JAMES RIGGS
476 WALLIS ROAD
RYE, NH 03870

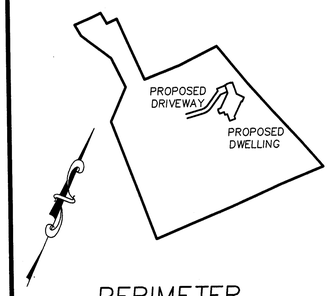
APPLICANT: PARKER SURVEY & ENGINEERING
13 HAMPTON RD. EXETER, N.H.

DATE: APRIL 12, 2004

REVISED DATE:

SHEET: 1 OF 2

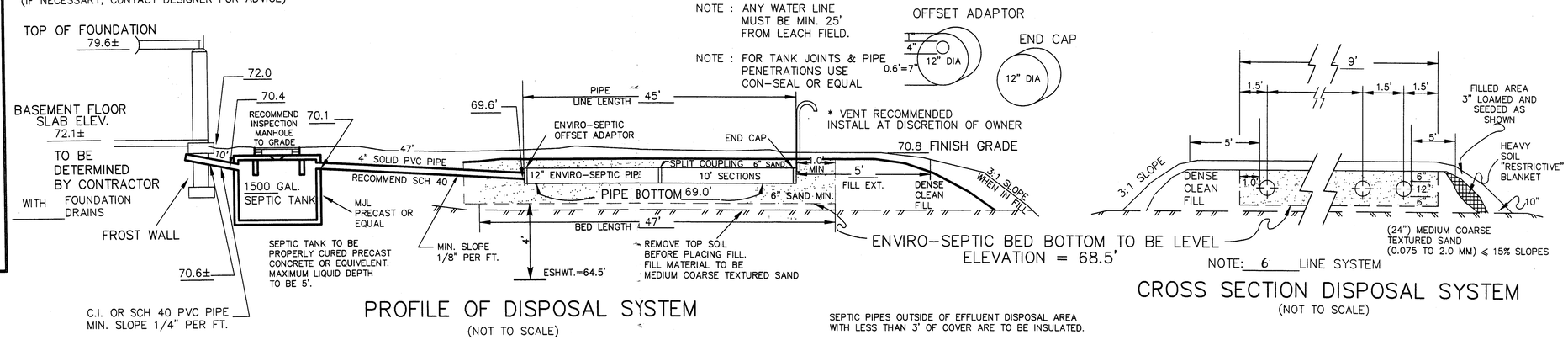
APPROVAL _____ JOB P04518



PERIMETER
NOT TO SCALE

NOTE: ALL COMPONENTS UNDER PAVEMENT OR ROADWAY TO BE H-20
CONTRACTOR SHOULD USE CARE TO INSURE ADEQUATE BACKFILLING AND PROPER COMPACTION AROUND ALL PIPES.
WHERE VEHICULAR TRAFFIC IS ANTICIPATED, CONSIDERATION SHOULD BE GIVEN TO DEPTH OF PIPE TO AVOID CRUSHING.
(IF NECESSARY, CONTACT DESIGNER FOR ADVICE)

GARBAGE SOULD NOT BE USED WITH THIS DESIGN



PROFILE OF DISPOSAL SYSTEM
(NOT TO SCALE)

SEPTIC PIPES OUTSIDE OF EFFLUENT DISPOSAL AREA WITH LESS THAN 3' OF COVER ARE TO BE INSULATED.

NOTE: 6 LINE SYSTEM

CROSS SECTION DISPOSAL SYSTEM
(NOT TO SCALE)

BENCHMARKS:

1. TBM #1
HUB SET
ELEV.=63.63'

2. TBM #2
HUB SET
ELEV.=67.76'

TEST PIT#1
EL. = 70.5'

3"	TOP SOIL	Oii
0"	10YR 2/1 SANDY-LOAM FINE GRANULAR ROOTS	A
3"	10 YR 5/6 SANDY-LOAM GRANULAR, FRIABLE ROOTS	BW
22"	2.5 Y 5/4 SANDY-LOAM SHALEY, GRANULAR, SATURATED, FRIABLE	C1
45"		

ESHWT = 25"
MOTTLES @ 22"
NO ROOTS @ 28"

TEST PIT#2
EL. = 66.3'

2"	10 YR 3/3 LOAMY GRANULAR, FRIABLE, ROOTS	Ap
0"	2.5 Y 6/4 SANDY-LOAM BLOCKY, FRIABLE, ROOTS	Bw
4"	2.5 Y 6/3 SANDY-LOAM, PLOWED 1, FRIABLE ROOTS	C1
22"	2.5 Y 6/3 SANDY-LOAM, PLOWED 1, FRIABLE ROOTS	C2
37"	2.5 Y 6/3 SANDY-LOAM VERY FINE, PLOWED 3, FRIABLE	C2
78"		

ESHWT = 22"
MOTTLES @ 22"
NO ROOTS @ 25"

TEST PITS WITNESSED BY MIKE COUMO, RCCD FOR EXETER ON MARCH 31, 2004.

PERCOLATION TEST DATA
DATE TEST CONDUCTED: 03/31/2004
RESULTS: 6 MIN/ 1"
DEPTH OF HOLE: 21"

LEACH BED REQUIREMENTS
PERCOLATION RATE: 16 MIN/ 1"
NUMBER OF BEDROOMS: 4(FOUR)
TOTAL GALLONS PER DAY: 600
AREA REQUIRED: 1350 SQ.FT.
1350 X 06 = 810 SQ.FT. REQUIRED (RESIDENTIAL USE)
810 SQ.FT. / 3 = 270 LINEAR FEET REQUIRED
45 LIN.FT. X 6 = 270 LINEAR FEET PROVIDED

NEW HAMPSHIRE
Designer of Subsurface Disposal Systems
Norman H. Brown
No. 953
Department of Environmental Services
4/14/04

DESIGN INTENT: "THE BOTTOM OF THE EFFLUENT DISPOSAL SYSTEM (EDS) SHALL BE CONSTRUCTED AT 68.5 ."
"THIS IS APPROXIMATELY 1.5 FEET (ABOVE) THE HIGH CONTOUR (HC) OF THE ORIGINAL GROUND."

SUITABLE REPLACEMENT AREA=
IN PLACE OR REDESIGN
(PROPOSED GRADING SHOWN AS IT PERTAINS TO SEPTIC SYSTEM) ONLY

SOIL TYPE:
(140B) = (CHATFIELD-HOLLIS-ONTON COMPLEX)

SOURCE:
ROCKINGHAM COUNTY SOIL CONSRVATION
OCTOBER 1994 - MAP 37

NOTE: EXACT COMPLIANCE WITH PLAN IS NECESSARY TO MEET STATE REQUIREMENTS, THE CONTRACTOR AND/OR OWNER SHOULD CONTACT DESIGNER PRIOR TO ANY CHANGES.

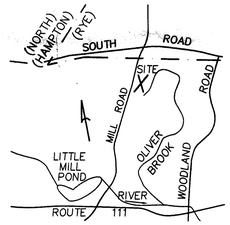
WATER SOFTENERS NOT RECOMMENDED.

NO SURFACE WATER, WELLS, OR VERY POORLY DRAINED SOILS WITHIN 75' OF SYSTEM.

DESIGNER RECOMMENDS THAT INSTALLER READ "ENVIRO SEPTIC LEACHING SYSTEM - DESIGN & INSTALLATION HANDBOOK"
PREPARED BY: PRESBY CONSTRUCTION, INC.
BOX 617
SUGAR HILL, N.H. 03585
(603) 823-5298

THIS PLAN IS NOT TO BE CONSTRUED AS A LOT SURVEY - FOR WATER POLLUTION PURPOSES ONLY.
ALSO
SEE APPROVAL SLIP FOR ANY CONDITIONS OR REVISIONS.

CONTRACTOR SHOULD CHECK TOWN BUILDING & ZONING REQUIREMENTS PRIOR TO CONSTRUCTION.



LOCUS MAP
(NOT TO SCALE)

ENVIRO SEPTIC

SEPTIC SYSTEM PLAN
MILL ROAD
NORTH HAMPTON, NH 03862

SUBDIVISION APPROVAL #SA2001003035
REFERENCE DEEDS RCRD BK: 3579 PG: 2148 & BK. 877 PG. 71
TAX MAP 12 LOT 37-1

SCALE: 1"= 20'

OWNER: JAMES RIGGS
476 WALLIS ROAD
RYE, NH 03870

APPLICANT: PARKER SURVEY & ENGINEERING
13 HAMPTON RD. EXETER, N.H.

DATE: APRIL 12, 2004
REVISED DATE:
SHEET: 2 OF 2

APPROVAL JOB P04518

GENERAL NOTES

A. GENERAL:

1. AT THE TIME OF CREATION, PLANS CONFORM TO "CABO ONE AND TWO FAMILY DWELLING CODE," WHICH IS COMPILED FROM BOCA, SBCCI, AND UBC BUILDING CODES. HOWEVER MODIFICATIONS MAY BE NECESSARY TO COMPLY WITH LOCAL AND STATE CODES.
2. CONTRACTOR SHALL VERIFY ALL DIMENSIONS.
3. CONTRACTOR SHALL COMPLY WITH THE CONTENTS OF THE SPECIFICATIONS FOR THIS HOUSE.
4. ALL WOOD USED IN CONSTRUCTION OF DECKS AND STEPS SHALL BE TREATED. FASTENERS FOR TREATED WOOD (NAILS, BOLTS, HARDWARE, ETC.) SHALL BE GALVANIZED.
5. CONTRACTOR SHALL INSTALL GROUND FAULT INTERRUPT OUTLETS AS PER CODE.
6. INSTALL ROOFING MATERIALS ACCORDING TO MANUFACTURERS RECOMMENDATIONS FOR THE AREA AND CLIMATE, INCLUDING BUT NOT LIMITED TO SHINGLES, TILES, FELTS, FLASHING, AND FASTENING DEVICES
7. HEARTH DIMENSIONS DETERMINED BY CODE
8. INSTALL EXTERIOR FINISH SYSTEMS PER MANUFACTURER'S RECOMMENDATIONS (I.E. CONTROL JOINTS, ATTACHMENT/ ANCHORING DEVICES, FLASHING, SEALANTS, ETC.)

B. FRAMING:

1. JOIST SPANS WERE DETERMINED ON THE BASIS OF THE ALLOWABLE STRESSES IN THE "1991" GRADING RULES OF THE SOUTHERN PINE INSPECTION BUREAU" GRADE NUMBER TWO (2) KILN DRIED.
2. PROVIDE DOUBLE JOISTS BELOW ALL PARALLEL PARTITIONS, ABOVE AND AROUND ALL OPENINGS NOT INDICATED ON DRAWINGS.
3. PROVIDE SOLID BLOCKING BETWEEN FLOOR JOISTS UNDER WALLS THAT ARE PERPENDICULAR TO FLOOR JOISTS
4. SHEATH ALL EXTERIOR WALLS WITH NOMINAL 1/2" STRUCTURAL GRADE 2 PLYWOOD OR NOMINAL 1/2" OSB (ORIENTED STRAND BOARD).

C. VENTILATION:

1. PROVIDE CONTINUOUS RIDGE VENTS ON ALL ROOFS
2. PROVIDE CONTINUOUS ROOF TO WALL VENTS AT ALL JUNCTURES OF SLOPED ROOFS AND VERTICAL WALLS

D. FOOTINGS:

1. CARRY ALL FOOTINGS TO FIRM UNDISTURBED BEARING:
   16" X 12" FOOTING FOR 8" OR 9" FOUNDATION WALL WITH (2) #4 REINF. RODS CONTINUOUS
   24" X 12" FOOTING FOR 12" FOUNDATION WALL WITH (2) #4 REINF. RODS CONTINUOUS.

E. PIER FOOTINGS:

PIER FOOTINGS (TYPICAL UNLESS NOTED OTHERWISE)

1. PROVIDE 1'-8"x2'-4"x1'-0" DEEP CONCRETE FOOTING WITH (3) #4 REINF. RODS EACH WAY UNDER 8"x16" MASONRY PIERS.
2. PROVIDE 2'-4" SQUARE x 1'-0" DEEP CONCRETE FOOTING WITH (3) #4 REINF. RODS EACH WAY UNDER 16" SQUARE MASONRY PIERS.
3. PROVIDE 2'-4"x3'-6"x1'-0" DEEP CONCRETE FOOTING WITH (3) #4 REINF. RODS EACH WAY UNDER 16"x24" MASONRY PIERS.
4. PROVIDE 2'-4"x3'-8"x1'-0" DEEP CONCRETE FOOTING WITH (3) #4 REINF. RODS EACH WAY UNDER 16"x32" MASONRY PIERS.
5. FILL PIERS SOLID WITH 2,500 P.S.I. CONCRETE, TYPICAL.
6. HEIGHT OF PIERS:
   A. PIERS LESS THAN 36" IN HEIGHT MAY BE 8"X16" OR AS NOTED ON FOUNDATION PLAN.
   B. PIERS BETWEEN 36" AND 80" IN HEIGHT SHALL BE A MINIMUM OF 16"X16".
   C. PIERS GREATER THAN 80" IN HEIGHT SHALL BE A MINIMUM OF 16"X16" WITH (4) CONTINUOUS #5 BARS.

F. CHIMNEY CONSTRUCTION:

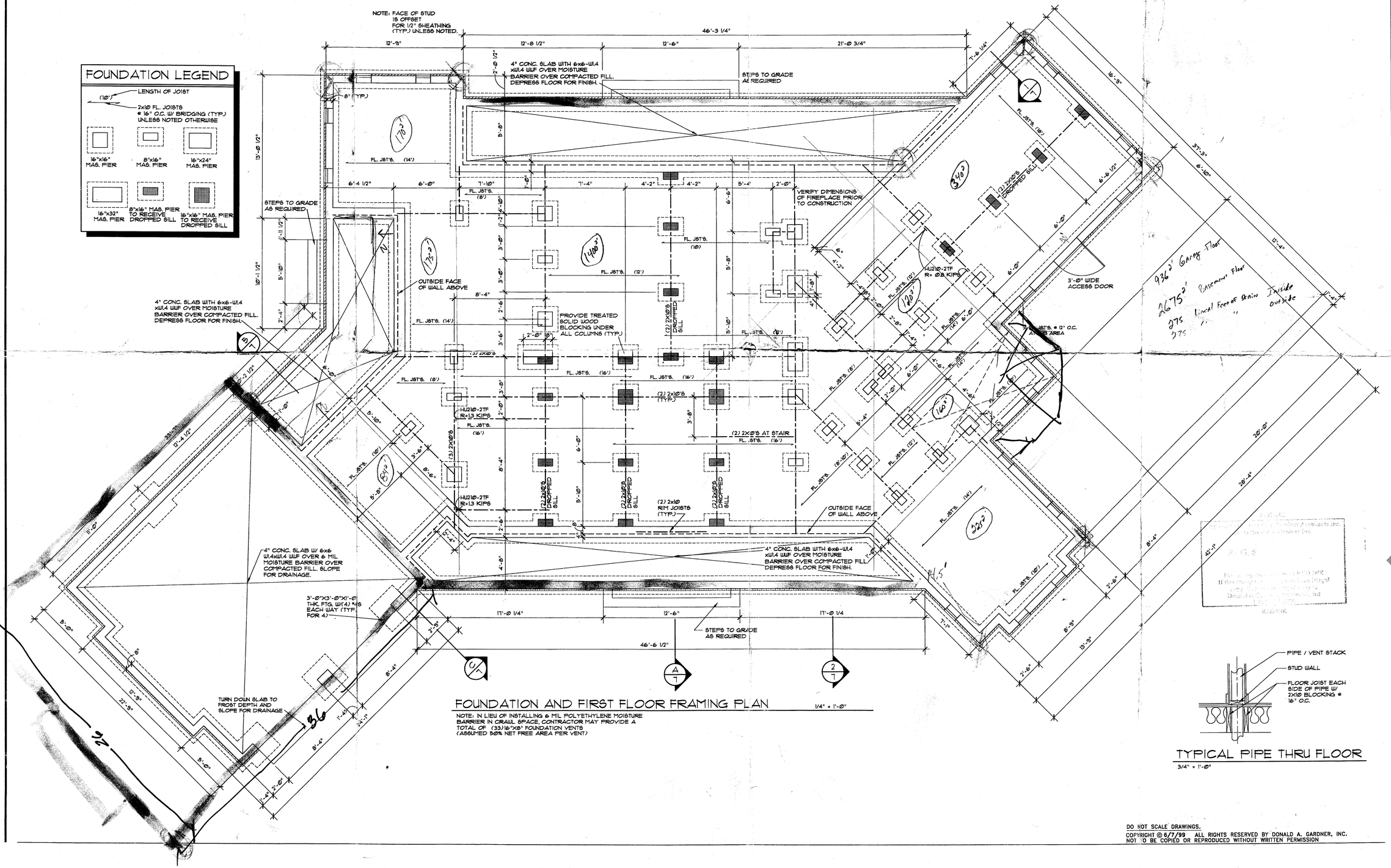
1. USE NOMINAL 1/2" STRUCTURAL GRADE 2 PLYWOOD OR NOMINAL 1/2" OSB (ORIENTED STRAND BOARD) SHEATHING.
2. SPLICE ONLY ONE CORNER STUD AT ANY SPLICE. STAGGER SPLICES AT LEAST 3'-0" AND USE (4) STUDS PER CORNER.
3. USE 10d NAILS @ 4" O.C. AROUND ALL PLYWOOD EDGES AND 12" O.C. AT ALL INTERMEDIATE SUPPORTS.
4. PROVIDE BLOCKING BETWEEN STUDS AT 4'-0" INTERVALS.
5. CONTRACTOR TO VERIFY CHIMNEY FINISH MATERIAL WITH OWNER PRIOR TO CONSTRUCTION. IF BRICK MASONRY IS REQUIRED, CONTRACTOR TO MODIFY CONSTRUCTION OF FIREPLACE AND CHIMNEY AS REQUIRED.

ALL FEDERAL, STATE, AND LOCAL CODES, ORDINANCES, REGULATIONS ETC. SHALL BE CONSIDERED AS PART OF SPECIFICATIONS FOR THIS BUILDING AND SHALL TAKE PREFERENCE OVER ANYTHING SHOWN, DESCRIBED, OR IMPLIED WHERE SAME AR

FOUNDATION LEGEND

(10')
LENGTH OF JOIST
2x10 FL. JOISTS @ 16" O.C. W/ BRIDGING (TYP.) UNLESS NOTED OTHERWISE
16"x16" MAS. PIER
8"x16" MAS. PIER
16"x24" MAS. PIER
16"x32" MAS. PIER
8"x16" MAS. PIER TO RECEIVE DROPPED SILL
16"x16" MAS. PIER TO RECEIVE DROPPED SILL

NOTE: FACE OF STUD IS OFFSET FOR 1/2" SHEATHING (TYP.) UNLESS NOTED.


46'-3 1/4"
12'-9"
12'-8 1/2"
12'-6"
21'-0 3/4"
4" CONC. SLAB WITH 6x6-W1.4 x W1.4 WWF OVER MOISTURE BARRIER OVER COMPACTED FILL. DEPRESS FLOOR FOR FINISH.
STEPS TO GRADE AS REQUIRED
VERIFY DIMENSIONS OF FIREPLACE PRIOR TO CONSTRUCTION
OUTSIDE FACE OF WALL ABOVE
PROVIDE TREATED SOLID WOOD BLOCKING UNDER ALL COLUMNS (TYP.)
(2) 2x10 DROPPED SILL
(2) 2x10 RIM JOISTS (TYP.)
(2) 2X8'S AT STAIR
HU210-2TF R=13 KIPS
HU210-2TF R= 8.3 KIPS
3'-0" WIDE ACCESS DOOR
4" CONC. SLAB W/ 6x6 W1.4xW1.4 WWF OVER 6 MIL MOISTURE BARRIER OVER COMPACTED FILL. SLOPE FOR DRAINAGE.
3'-0"X3'-0"X1'-0" THK. FTG. W/(4) #5 EACH WAY (TYP. FOR 4)
TURN DOWN SLAB TO FROST DEPTH AND SLOPE FOR DRAINAGE
11'-0 1/4"
12'-6"
STEPS TO GRADE AS REQUIRED
46'-6 1/2"
936 s' Garage Floor
2675 s' Basement Floor
375 Lineal Feet of Grade Beam
375 " "
Inside
Outside

FOUNDATION AND FIRST FLOOR FRAMING PLAN

1/4" = 1'-0"

NOTE: IN LIEU OF INSTALLING 6 MIL POLYETHYLENE MOISTURE BARRIER IN CRAWL SPACE, CONTRACTOR MAY PROVIDE A TOTAL OF (33) 16"X8" FOUNDATION VENTS (ASSUMED 50% NET FREE AREA PER VENT)

TYPICAL PIPE THRU FLOOR

3/4" = 1'-0"

DONALD A. GARDNER, INC.
ARCHITECTS • PLANNERS
P.O. BOX 28178 • GREENVILLE S.C. • 29616
864 • 288 • 7580
www.dongardner.com

DESIGN NO. 810
SHEET 2 OF 9 DR C5
FOUNDATION PLAN

DO NOT SCALE DRAWINGS.
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TITLE V
TAXATION

CHAPTER 79
FOREST CONSERVATION AND TAXATION

Section 79:1

79:1 Definitions. – The following words and phrases as used in this chapter shall have the meanings indicated, unless a contrary meaning shall appear in the context:

I. "Assessing officials'', means those charged by law with the duty of assessing taxes in the city, town or unincorporated place.

II. (a) "Owner'' means:

(1) For purposes of joint tenants or joint tenants with rights of survivorship, every owner that holds title to the subject property.

(2) For purposes of tenants-in-common, any one or more of the tenants-in-common that hold title to the subject property. For purposes of RSA 79:10, I(a), any one or more of tenants-in-common may sign an intent to cut. Provided, however, that non-signing tenants-in-common shall have been notified by certified mail by the applicant of the intent to cut at least 30 days prior to cutting and that a bond or surety is filed to secure payment of the yield tax if any tenant-in-common does not sign or give a power of attorney to sign a notice of intent to cut.

(3) A previous owner who retains timber rights to land and who registers his or her claim with the registry of deeds.

(4) Any person who has purchased stumpage and cutting rights on public lands.

(b) The following persons shall not be required to file an intent to cut or be subject to the tax imposed by this chapter:

(1) A person who cuts, within the tax year, up to 10,000 board feet of logs from his own land for use in the construction, reconstruction, or alteration of his own buildings, structures, or fences situated in the state of New Hampshire; provided that such buildings are not being built for sale purposes;

(2) A person who cuts or causes to be cut, within the tax year, up to 20 cords of fuel wood for his own consumption in the state of New Hampshire for domestic fuel purposes, or any amount for the manufacture of maple sugar or syrup;

(3) Federal government, state government, cities, towns, school districts, or other political subdivisions which cut wood or timber for their own use, on lands under their ownership or jurisdiction or both.

(4) Persons engaged in the clearing or maintaining of rights-of-way or water storage reservoir areas incidental to the furnishing of utility services or transportation services to the public; provided, however, that when the person clearing or causing the clearing of said right-of-way sells or agrees to sell the wood or timber, he shall be deemed to be an "owner'' as defined in subparagraph (a) above.

(5) A person who cuts or causes to be cut, within the tax year, up to 10,000 board feet of logs and 20 cords of wood or the equivalent in whole tree chips, from the person's own land within a municipality, for land conversion purposes other than timber growing and forest uses, provided that those persons intending to convert the use of the land have secured all required permits including, but not limited to, building permits, subdivision or zoning permits, excavation permits, or site plan approvals, as necessary for the use to which the land will be converted, and are able to furnish proof of such permits.

III. "Stumpage value'' means the amount determined by the assessing officials in the same manner as other property values for the purposes of taxation at the time the timber is cut. The assessing official shall take into consideration the location of the timber, the quality of the timber, the size of the sale, and any other factors necessary to harvest the wood or timber that affect the value of timber being cut. Stumpage value of all forest products except those customarily measured by the cord, by weight, or by the piece shall be determined on the basis of international 1/4 inch rule log scale. If there are questions by the assessors regarding the true and accurate stumpage values reflected in contracts presented by the owner as the basis for timber tax assessment, the department of revenue administration, property appraisal division, shall be available to assist or advise the municipalities in the proper calculation of the stumpage value for assessment purposes. The burden shall be upon the owner filing the "Report of Wood Cut'' form to demonstrate the reasonableness of a claim under this paragraph.

(a) For standing timber sold to a purchaser, the assessing official shall consider the stumpage price paid on a per cord, per 1,000 board foot, by weight or other basis when calculating stumpage value. If the assessing official finds that a claim is not commercially reasonable then the assessing official may, after conducting an inspection of the property, use the average stumpage value list provided by the department of revenue.

(b) For sales of timber where the product is not sold as standing timber, the assessing official shall use the average stumpage value list provided by the department of revenue administration.

IV. "Tax year'' as used in this chapter shall mean October 1, 1963 to March 31, 1964 inclusive and shall thereafter mean from April 1 of any year to March 31 of the next year, inclusive.

V. [Repealed.]

VI. "Short rotation tree fiber farming'' means the production, cultivation, growing and harvesting of any genetically-engineered tree species for rotation periods not to exceed 15 years between planting and harvesting.

VII. "Genetically-engineered tree'' means trees selected for their fast growth, pest resistance, and other special

characteristics by tree improvement and breeding methods.

VIII. "Sugar orchard'' means a stand of Sugar Maple (Acer saccharum) and/or Red Maple (Acer rubrum) used actively and primarily as a source of sap for the production of maple syrup or related maple products. Active use shall mean that a substantial portion of the maple trees appropriate for tapping of sap are being tapped at least once every 3 years. Such stands shall have clearly established boundaries, and a defined area. In the stand, 50 percent or more of the average basal area of all live trees 2 inches or greater diameter at breast height (dbh) shall be composed of Sugar Maples and/or Red Maples. The area and boundaries of a sugar orchard shall be certified by a licensed forester. Individual Sugar Maple or Red Maple trees that are outside of the boundaries of such a certified sugar orchard and that have been tapped for sap at least once within the 3 years immediately prior to the filing of a notice of intent to cut them shall also be considered to be sugar orchard trees.

Source. 1949, 295:2, par. 1. 1953, 256:1. RSA 79:1. 1955, 287:1, par. 1. 1963, 316:1. 1973, 544:8. 1975, 380:1. 1985, 275:1, 2, 18, I. 1992, 76:1. 1997, 250:2. 1998, 286:5. 2001, 127:1. 2002, 154:2, eff. July 14, 2002. 2012, 141:1, eff. July 1, 2012.

Section 79:2

79:2 Release From Taxes. – All growing wood and timber except fruit trees, sugar orchards, nursery stock, Christmas trees, and trees maintained only for shade or ornamental purposes or for genetically-engineered short rotation tree fiber, shall be released from the general property tax, but the land on which such growing wood and timber stands shall be assessed. Fruit trees, nursery stock, Christmas trees, trees maintained only for shade or ornamental purposes or for genetically-engineered short rotation tree fiber, and trees harvested from sugar orchards for the purpose of enhancing maple sap production, shall not be subject to the yield tax under RSA 79:3.

Source. 1949, 295:2, par. 2. 1951, 12:1. RSA 79:2. 1955, 287:1, par. 2. 1985, 275:19. 1997, 250:3. 2002, 154:3, eff. July 14, 2002.

Section 79:3

79:3 Normal Yield Tax. – A normal yield tax at the rate of 10 percent on the stumpage value at the time of cutting shall be assessed by the assessing officials within 30 days after receipt of a report of wood or timber cut is filed with said officials in the town in which said operation took place. Interest as provided in RSA 79:4-a shall be charged 30 days after the bills are mailed by the tax collector, on any tax which is due and payable and which remains unpaid.

Source. 1949, 295:2, par. 3. RSA 79:3. 1955, 287:1, par. 3. 1959, 277:1. 1963, 316:2. 1971, 343:1. 1975, 380:2. 1979, 184:1,

eff. Aug. 5, 1979.

Section 79:3-a

79:3-a Land Ownership. –

I. Until an owner has furnished a bond or other security to the town, no owner shall cut or cause to be cut growing wood and timber if such owner:

(a) Does not own land in the town where he intends to cut.

(b) Ceases to own land in the town where he is cutting after filing an intent to cut.

II. An owner who ceases to own land in the town where he is cutting after filing an intent to cut, shall notify the assessing officials, in writing, of the change in ownership within 15 days of such change. An owner who neglects to notify the assessing officials shall be guilty of a misdemeanor.

III. [Repealed.]

Source. 1969, 457:1. 1975, 380:3. 1985, 275:3. 1991, 167:31. 2003, 138:1, 6, eff. Jan. 1, 2004.

Section 79:4

79:4 Bond and Debt Retirement Tax. – [Repealed 1985, 275:18, II, eff. April 1, 1986.]

Section 79:4-a

79:4-a Unpaid Taxes. – The taxes which are not paid when due pursuant to RSA 79:3 shall bear interest at the rate of 18 percent per year computed from the due date. Interest and penalties on the tax shall be collected by the tax collector and deposited in the general fund of the town. In addition to the interest due, a penalty for failure to pay may be assessed against the owner as provided in RSA 21-J:33.

Source. 1977, 260:1. 1981, 465:18. 1985, 275:4, eff. April 1, 1986.

Section 79:5

79:5 General Tax; Credits in Certain Cases. – Whenever it shall appear to the assessing officials that a town or city is unreasonably deprived of revenue because of the failure of an owner to cut standing wood or timber when it shall have arrived

at the degree of maturity most suitable for its use, such standing wood or timber shall be taxed in the same manner as general property and be subject to the same rights of appeal, the intent being to prevent the holding of standing wood or timber indefinitely without the payment of any taxes. If such standing wood or timber is taxed under the provision of this section, such taxes shall be a credit against any yield tax later imposed.

Source. 1949, 295:2, par. 4. RSA 79:5. 1955, 287:1, par. 5. 1985, 275:5, eff. April 1, 1986.

Section 79:6

79:6 Collection. – Unless a bond or other security is required pursuant to RSA 79:10-a, all normal yield tax assessments levied under RSA 79:3 shall, on the date the cutting commences, create a lien upon the lands on account of which they are made and against the owner of record of such land. Furthermore, such liens shall continue for a period of 18 months following the date upon which the local assessing officials receive the report of cut required by RSA 79:11. All normal yield tax assessments shall be subject to statutory collection proceedings against real estate as prescribed by RSA 80.

Source. 1949, 295:2, par. 6. 1953, 256:3. RSA 79:6. 1955, 287:1, par. 6. 1978, 40:29. 1985, 275:6; 312:2. 1991, 167:4. 1996, 164:6, eff. Aug. 2, 1996.

Section 79:7

79:7 Appeal Board. – [Repealed 1983, 394:17, eff. Aug. 21, 1983.]

Section 79:7-a

79:7-a Appeal Board. – [Repealed 2001, 90:3, eff. Jan. 1, 2002.]

Section 79:8

79:8 Appeal and Abatement. – An owner may, within 90 days of notice of the tax, appeal to the assessing officials in writing for an abatement from the original assessment, but no owner shall be entitled to an abatement unless the owner has complied with the provisions of RSA 79:10 and RSA 79:11. If the assessing officials neglect or refuse to abate, an owner may, at his or her election within 6 months of notice of such tax and not afterwards, petition the superior court of the county where the operation took place, or the board of tax and land appeals. The owner shall not be subject to a fee for filing such appeal

with the board of tax and land appeals. During the appeal, the board of tax and land appeals, on its own motion or by request of the owner or municipality made to the board of tax and land appeals, shall have the discretion to call upon the department of revenue administration and the division of forests and lands, department of resources and economic development, to provide expert testimony at no cost to the party.

Source. 1949, 295:2, par. 7. 1953, 256:4. RSA 79:4. 1955, 287:1, par. 8. 1963, 316:4. 1973, 544:8. 1983, 394:11. 1985, 275:8. 2001, 90:1, eff. Jan. 1, 2002.

Section 79:9

79:9 Appeal Board Procedure. – [Repealed 1983, 394:17, eff. Aug. 21, 1983.]

Section 79:9-a

79:9-a Appeal Board Procedure. – [Repealed 2001, 90:3, II, eff. Jan. 1, 2002.]

Section 79:10

79:10 Notice of Intent to Cut. –

I. (a) Every owner, as defined in RSA 79:1, II, shall, prior to commencing each cutting operation and at the beginning of each new tax year into which the cutting operation shall continue, file with the proper assessing officials in the city, town, or unincorporated place where such cutting is to take place a notice of intent to cut provided by the commissioner of revenue administration, stating the owner's name, residence, an estimate of the volume of each species to be cut, and such other information as may be required. A supplemental notice of intent shall be filed in the same manner for any additional volume of wood or timber to be cut in excess of the original estimate and within the tax year.

(b) Any intent received by a city, town, or unincorporated place shall, within 30 days, be assigned a number in accordance with the guidelines provided by the commissioner of revenue administration, and be signed by the assessing officials. If the conditions for approval have not been met, the assessing officials shall send a letter to the owner or the person responsible for cutting, explaining the reason for the intent not being signed. The assessing officials shall immediately forward any signed intent to the commissioner of revenue administration and shall also supply a copy to the owner upon request. Failure of the assessing officials to forward signed intent to cut forms to the department of revenue administration shall constitute a violation.

(c) The assessing officials shall, within 30 days of signing a notice of intent, notify the tax collector that an intent has

been filed. The notice of intent shall serve as notice that the land is holden to taxes pursuant to RSA 79:6.

(d) Upon receipt of an intent, the commissioner of revenue administration shall furnish, without cost to the owner, a certificate and a report of wood cut form. Such certificate shall be posted by the owner filing such intent in a conspicuous place within the area of cutting for each operation conducted within a city, town, or unincorporated place. An owner may start an operation upon posting the certificate or upon posting, in a water proof covering in the same place and manner that the certificate will be posted upon receipt, a copy of the intent to cut form that was signed by the assessing officials. In lieu of a signed intent to cut form, a copy of the form as submitted by the owner to the assessing officials may be substituted for posting purposes when the owner, or the person responsible for the cut, has been notified that the intent to cut form has been signed. The owner, or the person responsible for the cut, shall clearly print on the form the number assigned to it pursuant to subparagraph (b), and the date, time, and name of the municipal official or employee who provided the notification.

(e) Starting or continuing an operation while the required certificate or intent to cut form is not posted in accordance with this section shall constitute a violation by the owner or any other person doing the cutting, or both.

(f) Starting an operation before the original notice of intent to cut or supplemental intent to cut has been filed with the city or town and signed by the appropriate municipal officials shall constitute a violation by the owner or any other person doing the cutting, or both.

(g) A copy of all intents received by the commissioner of revenue administration shall be forwarded to the division of forests and lands of the department of resources and economic development.

II. Notwithstanding the provisions of paragraph I, any owner who has commenced cutting operations under a valid notice of intent to cut prior to April 1 shall not be required to file for a new notice of intent if the cutting operation will be completed prior to June 30 of that year. However, any owner who will complete a cutting operation after April 1 but prior to June 30 of the same year under a valid notice of intent to cut filed before April 1 shall, prior to April 1, notify in writing the assessing officials with whom the notice of intent to cut was filed that the cutting operation will extend beyond April 1.

Source. 1949, 295:2, par. 8. 1951, 12:3. 1953, 256:5. RSA 79:9. 1955, 287:1, par. 10. 1959, 277:2. 1961, 111:1. 1963, 316:5. 1971, 343:2. 1973, 531:19; 544:8. 1975, 380:5. 1985, 275:10. 1989, 215:1. 1991, 355:12; 375:4. 1993, 13:1. 1996, 164:7. 2001, 90:2. 2003, 138:2. 2004, 81:1, eff. Jan. 1, 2005.

Section 79:10-a

79:10-a Bond Required. –

I. The assessing officials shall, within 30 days of the receipt of the notice of intent to cut pursuant to RSA 79:10, or within 15 days of written notification of a change in ownership from the owner pursuant to RSA 79:3-a, II, notify in writing the

owner filing such notice of the amount and conditions of any bond or other security which they deem necessary to secure the payment of the yield tax due from the operation described in the notice of intent to cut.

II. No owner required to furnish bond or other security in accordance with RSA 79:3-a shall commence to cut or continue to cut until such owner has posted the bond or other security. No owner who owns land in the town where the owner intends to cut shall be required to post a bond or other security as a condition to cut, unless the owner is delinquent on town timber taxes or property taxes.

III. Any owner who commences a cutting operation or who continues a cutting operation without first furnishing a bond or other securities as deemed necessary by the assessing officials shall be guilty of a misdemeanor.

Source. 1971, 343:3. 1975, 380:7, 11. 1985, 275:11. 1991, 167:5. 1992, 181:1. 1996, 164:8. 1998, 156:1. 2003, 138:3, eff. Jan. 1, 2004.

Section 79:10-b

79:10-b Adjusted Estimate of Cut. – [Repealed 1985, 275:18, III, eff. April 1, 1986.]

Section 79:11

79:11 Report. –

I. Every owner who has filed a notice of intent to cut as provided in RSA 79:10 shall make under the penalties of perjury and file with the assessing officials a report of all wood and timber cut within 60 days after completion of an operation. The report shall be upon a form provided by the commissioner of revenue administration, with 2 copies to be sent to him. The report shall state if no growing wood and timber was cut on an operation for which a notice of intent to cut was filed. The assessing officials may require that a report of cut be filed immediately upon the completion or termination of the cutting referred to in a notice of intent to cut. Reports of cut shall contain the name, residence of the owner, volume of wood and timber cut by species or species group and primary products, and such other information as may be necessary to enable the assessing officials to locate, identify, verify and determine the full amount and true stumpage value of all wood and timber cut on the operation for which the report is filed. In addition, the person who did the cutting or the person responsible for the cutting must sign and verify the volumes of wood and timber reported to have been cut by the owner. The commissioner of revenue administration shall send one copy of the report of cut to the division of forests and lands of the department of resources and economic development. A report of wood and timber severed covering operations still in progress through March 31 of any year shall be filed not later than May 15 of said year for all wood and timber severed during the tax year up to and including March 31.

II. Notwithstanding the provisions of paragraph I, any owner who has commenced cutting operations under a valid notice of intent to cut prior to April 1, which notice has been extended to June 30 under provisions contained in RSA 79:10, II, shall be required to file the report of cut as required in paragraph I of this section within 60 days of the completion of the operation or by August 15, whichever occurs first.

Source. 1949, 295:2, par. 9. 1951, 12:3. 1953, 256:6. RSA 79:10. 1955, 287:1, par. 11. 1959, 277:3. 1961, 111:2. 1963, 316:6. 1971, 343:4. 1973, 530:5; 544:8. 1975, 380:8. 1985, 275:12. 1991, 163:33. 1992, 181:2. 1993, 13:2. 2004, 81:2, eff. Jan. 1, 2005.

Section 79:11-a

79:11-a Special Assessment. – Whenever it shall appear to the assessing officials that an owner has completed or terminated a cutting operation and the collection of the tax thereon may be placed in jeopardy, they may require that a report of cut be filed immediately with the assessing officials as agents for the commissioner of revenue administration for such operation and make a special assessment of the yield tax against the owner to whom such tax should be assessed and commit a warrant to the tax collector for the same. In any case where the report of cut is not filed within 24 hours of the request for the report, the assessing officials may make a special assessment of the yield tax basing the assessment on such evidence as is available to them. The collector upon receipt of the warrant shall make demand for payment of such tax and may use any provisions of law to collect the tax committed to him in such warrant. In a case where an owner has terminated or completed an operation at least 30 days prior to April 1 of any year, he may, after filing the report of cut as required by RSA 79:11, request that the assessing officials make a special assessment of the yield tax against the owner of the wood and timber severed on such operation. In such cases the assessing officials shall make such special assessment of the yield tax and commit a warrant to the collector for the same and the collector shall proceed in the collection of the same.

Source. 1959, 277:4. 1963, 316:7. 1973, 544:8. 1985, 275:13. 1991, 167:6, eff. July 26, 1991.

Section 79:12

79:12 Doomage. – If an owner neglects or fails to file a report of cut pursuant to RSA 79:11, unless the time is extended by the assessing officials because of accident, mistake or misfortune to a date not later than the following June 1, or willfully makes any false statement in a notice of intent to cut, or a report of cut, or willfully files a report of cut that does not contain a true and correct statement of the amount of wood or timber cut, or has willfully omitted to give any information required by a report of cut, the assessing officials shall ascertain, in such way as they may be able, and as nearly as practicable, the volume

and stumpage value of the wood and timber for which such owner is taxable, and shall assess to such owner, by way of doomage 2 times as much as such wood and timber would have been taxed had such report been seasonably filed and truly reported. Such doomage shall be collected by the tax collector in the usual manner and paid over to the town treasurer for use of the town.

Source. 1955, 287:1, par. 12. 1971, 343:5. 1975, 380:9. 2004, 81:3, eff. Jan. 1, 2005.

Section 79:13

79:13 Disposition of the Normal Yield Tax. – The normal yield tax collected under RSA 79:3 shall be paid by the tax collectors of cities and towns into their respective treasuries for the general use of the city or town.

Source. 1949, 295:2, par. 11. 1953, 256:7. RSA 79:13. 1955, 287:1, par. 13. 1975, 457:2, eff. April 1, 1980.

Section 79:14

79:14 Collection and Distribution of Normal Yield Taxes in Unincorporated Towns and Unorganized Places. – The taxes assessed under RSA 79:3 in any unincorporated town or unorganized place shall be collected by the county commissioners of the county in which the town or place is located and paid by them to the county treasurer. The county commissioners shall have the same powers in collecting the taxes as provided under RSA 80 and RSA 81. The county treasurer shall distribute the normal yield taxes in the unincorporated towns and unorganized places as follows:

I. To the county commissioners the cost of assessment, collection and any appeal in the unincorporated towns and unorganized places;

II. To the division of forests and lands, department of resources and economic development, any normal yield tax revenues remaining in the county treasury after the above distribution has been made in such amounts as may be determined by the appropriate county legislative delegation after consultation with the county commissioners and the director of the division of forests and lands. The funds shall be maintained in a nonlapsing account known as the "unincorporated towns and unorganized places forest conservation fund.'' The funds shall only be used by the director of forests and lands in or for the benefit of the towns and places from which the tax has been collected. The funds allocated for the use of the director of the division of forests and lands shall be paid over to the state treasurer by the county treasurer no later than October 1 of the state fiscal year in which the allocation takes place by the appropriate county legislative delegation. The unincorporated towns and unorganized places forest conservation fund shall be used for land use regulation purposes and for forest conservation purposes, including, but not limited to, the construction and maintenance of forest protection facilities and equipment, fire

protection and detection, fire suppression supplies, fire access roads and bridges, fire prevention patrols, fire trails, and forest insects and disease control. The unincorporated towns and unorganized places forest conservation fund shall not, for each county, exceed 2 times the average budget for the previous 2 years as approved by each respective county legislative delegation; and

III. Any remaining unallocated funds shall be credited to the unincorporated towns and unorganized places from which the normal yield taxes were collected in the prior 2 years on a pro-rated basis. Such funds shall be used against an unincorporated town's or an unorganized place's share of the county tax for the ensuing year.

Source. 1955, 287:1, par. 14. 1963, 152:1. 1977, 260:2. 1981, 500:1. 1985, 275:14. 1991, 30:2, eff. June 18, 1991.

Section 79:15

79:15 Disposition of Bond and Debt Retirement Tax. – [Repealed 1985, 275:18, IV, eff. April 1, 1986.]

Section 79:16

79:16 Forest Conservation Aid Fund Created. – [Repealed 1975, 457:3, I, eff. April 1, 1980.]

Section 79:17

79:17 Interchangeability of Funds. – [Repealed 1975, 457:3, II, eff. April 1, 1980.]

Section 79:18

79:18 Payment of Forest Conservation Aid. – [Repealed 1975, 457:3, III, eff. April 1, 1980.]

Section 79:19

79:19 Certification of Yield Taxes Assessed. –

I. The assessing officials of every town and city shall annually on or before June 15 certify to the commissioner the normal yield taxes assessed for the tax year ending the preceding March 31. Such certification shall be filed in duplicate upon a form prescribed and provided by the commissioner and shall contain such information as the commissioner shall require. Any assessing official who fails to file the certification as provided herein shall, upon complaint, be guilty of a violation.

II. Notwithstanding the provisions of paragraph I, certification for yield taxes assessed on owners whose notice of intent to cut has been extended to June 30 under provisions contained in RSA 79:10, II, shall be filed on or before September 15.

Source. 1949, 295:2, par. 17. 1951, 12:5. 1953, 256:8. RSA 79:15. 1955, 287:1, par. 19. 1963, 316:8. 1971, 343:6. 1973, 531:20; 544:8. 1977, 260:3. 1985, 275:15. 1993, 13:3. 2004, 81:4, eff. Jan. 1, 2005.

Section 79:20

79:20 Forest Conservation Aid Base. – [Repealed 1975, 457:3, IV, eff. April 1, 1980.]

Section 79:21

79:21 Adjusted Forest Conservation Aid Base. – [Repealed 1975, 457:3, V, eff. April 1, 1980.]

Section 79:22

79:22 Computation of Forest Conservation Aid. – [Repealed 1975, 457:3, VI, eff. April 1, 1980.]

Section 79:23

79:23 Special Aid for Heavily Timbered Towns. – [Repealed 1975, 457:3, VII, eff. April 1, 1980.]

Section 79:24

79:24 Payment of Forest Conservation Aid on Account of Unorganized Towns and Unincorporated Places. – [Repealed 1975, 457:3, VIII, eff. April 1, 1980.]

Section 79:25

79:25 Excess of Yield Tax Over Forest Conservation Aid. – [Repealed 1975, 457:3, IX, eff. April 1, 1980.]

Section 79:26

79:26 Distribution. – The state treasurer shall annually make distribution to the towns and cities from the funds provided for herein in accordance with the certification from the commissioner of revenue administration of the amounts due hereunder.

Source. 1949, 295:2, par. 18. 1951, 12:6. RSA 79:16. 1955, 287:1, par. 26. 1973, 544:8, eff. Sept. 1, 1973.

Section 79:27

79:27 Interpretation. – Nothing herein contained shall be construed as repealing or affecting in any way the authority for the issuance of bonds under sections 13, 14, 15 and 16 of chapter 295, Laws of 1949, chapter 4, Laws of 1951, chapter 216, Laws of 1951, and chapter 170, Laws of 1953, nor shall it affect bonds heretofore or hereafter issued in accordance with said statutes.

Source. 1955, 287:1, eff. Oct. 1, 1955.

Section 79:28

79:28 Enforcement. –

I. The department of revenue administration shall administer and enforce this chapter. The director of the division of forests and lands and his agents shall also have enforcement authority in regard to the proper filing and reporting of intents to cut, posting of certificates and intents to cut, and proper filing and reporting of the timber cut and shall otherwise assist in enforcement of this chapter as agreed upon by the commissioner of the department of revenue administration and the director, division of forests and lands. It is the intent of this section to authorize the commissioner of the department of revenue administration and the director, division of forests and lands, and their agents, to have enforcement authority and the right to stop any operation in violation of RSA 79 and report same to local authorities.

II. Officials responsible for the enforcement of this chapter may enter upon any lands for which an intent to cut has been signed or a certificate has been issued pursuant to RSA 79 or may enter upon any lands that they believe may have an operation in violation of RSA 79. They also may review any records in conjunction with any timber operation in the state.

Source. 1975, 380:10. 1985, 275:16. 2003, 138:4, eff. Jan. 1, 2004.

Section 79:28-a

79:28-a Cease and Desist Orders; Penalty. – The director of the division of forests and lands, department of resources

and economic development, or his authorized agents, may issue a written cease and desist order against any timber operation in violation of this chapter. Any such violation may be enjoined by the superior court, upon application of the attorney general. A person failing to comply with the cease and desist order shall be guilty of a violation.

Source. 1989, 214:18. 1990, 29:1, eff. May 22, 1990.

Section 79:29

79:29 Subsidy Programs to be Phased Out. – [Repealed 1985, 275:18, V, eff. April 1, 1986.]

Section 79:30

79:30 Rulemaking. – The commissioner of revenue administration shall adopt rules, pursuant to RSA 541-A, relative to:

I. The form of a notice of intent to cut, pursuant to RSA 79:10.

II. The form of the report of all wood and timber cut which is filed with the assessing officials, pursuant to RSA 79:11.

III. The form of and information to be included in the certification of assessed yield taxes, pursuant to RSA 79:19.

IV. Other matters that may require rules under the provisions of this chapter.

Source. 1985, 275:17, eff. April 1, 1986.

Section 79:31

79:31 Guidance on Yield Tax. –

I. The department of revenue administration shall make available on its internet site the average stumpage value list referenced in RSA 79:1, III(b).

II. The department shall prepare for persons responsible for payment of the normal yield tax an information guide on how local assessing officials determine the tax assessment. The guide shall include, among other matters, the internet address of the stumpage value list prepared by the department, and the process for appealing an assessment. The department shall make the guide available to the public on its internet site and by any other cost-effective means.

III. The department shall include on the intent to cut form, prior to the signature line of the owner, language that makes reference to the internet address of the information guide and to a department phone number where information on the 10 percent normal yield tax can be obtained.

Source. 2003, 43:7, eff. May 6, 2003.